

# Rajesh Kumar Agrawal & Associates

2nd Floor JankiBhawan, Freeganj Ujjain (M.P)

Mob : 8989647080, 9806179002

Email : rajeshagrawal001@gmail.com



CHARTERED  
ACCOUNTANTS

## AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT

### NAGAR PARISHAD AKODIYA DIST. SHAJAPUR (M.P)

We have examined the Receipt & Payment Account, for the year ended on 31st March 2020, attached herewith, of Nagar Parishad ~~AKODIYA~~ With regards to the Audit, we have made the following observation:

- We certify that the Receipt & Payment Account are in agreement with the books of account maintained at the office of Nagar Parishad Akodiya;
- We report the following observations/Suggestions :
- "As per Notes to Accounts in Annexure "A" Attached".
- The observations/ discrepancies /inconsistencies observed in regards with the scope of audit have been detailed out in "Annexure B"
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to previous year in given in "Annexure C".
- Subject to above,-
- We have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit;
- In our opinion, proper books of accounts have been kept by the above-named Entity so far as it appears from the examination of the books.
- In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, given in above Annexure 'A' and 'B' give a true and fair view of the Receipts and Payments account of the Nagar Parishad ~~AKODIYA~~ for the year ended on as at 31st March 2020.

Place: Ujjain

Date: 14.09.2020

FOR : Rajesh Agrawal and Associates

CA. Arpit Garg

Partner

Membership number - 422583

UDIN : 20422583AAAAQN3070

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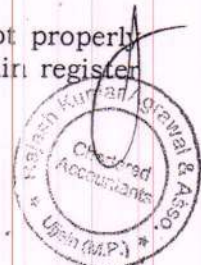


## Notes to accounts

## Annexure A

1. The grants/Subsidies were credited in bank accounts of Municipality without intimating about the nature of grant/subsidy. Therefore, it is difficult for the accountants to account the grant in proper heads as well as for auditors in verifying it. The proper sanctioning authority is requested to send the intimation letter specifying the nature of grants/subsidies. We suggest that summarized statement of monthly grant released and deductions made there from should be obtained from directorate Bhopal and same should be reconciled.
2. ChungiKshatipurti and Yatrikar received from directorate Bhopal is accounted for, on net amount actually received in the bank after the deduction from the directorate. Adjustments for deductions made by the directorate, Bhopal from the grant is not grossed up in the books of account. We suggest that deduction made by the directorate should be account for separately.
3. We are unable to verify the details of capitalization of expenditure, since most of the work is in progress. Further in the absence of complete details regarding all the assets of the ULB and fixed assets register Balance Sheet could not be finalised.
4. We suggest that account should be linked with another sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that extra interest income can be generated.
5. It was observed that proper log registers for vehicle usage, No of KMS of run, vehicles details was not maintained. Therefore we are unable to comment on the diesel/petrol expenses incurred by ULB.
6. ULB has purchase various materials such as for water works, cleaning and electricity but is observed that stock register for the same with consumption of material are not accounted for properly. Thus we are unable to comment upon stock positions of ULB.
7. On Sample verification of Tendors/bids invited during the financial year, it was found that payments were made in excess of the amount quoted by the contractors during the bidding process. It was explained to us that it pertains to the additional work that were done by the contractors on the direction of ULB.
8. Fixed asset register us not maintained and stores register is not properly maintained by ULB. Nagar parishad should be advised to maintain register

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- of fixed assets & Stores register properly containing location, quantity, amount for proper internal control.
9. It is advisable to ULB that work from contractors should be completed within time frame and action to be taken against such contractors if not completed within given time frame.
  10. It is observed that expenditure/Payments for various heads are booked wrongly in inter head of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
  11. In Case of running projects, where the payments are made as the progress of the work, since the ULB have not maintained double entry accounting records, it is not possible to verify whether the payment are made as per the contract terms and whether any excess amount have been paid to the vendors.
  12. Details/agreements for the shops auctioned in Nilami were not produced to us for verification.
  13. TDS, GST and GST/TDS on contractors/ vendors returns are not produced before us for verification.
  14. Utilisation certificate for the various expenditure/payments not issued. Utilisation certificate should be issued to ascertaining successfully completion of work as per terms of tender/quotation/sanctioned.
  15. Opening balance difference of Rs 2051/- has been found in State bank of India 7070.
  16. Cash balance of Rs 5225/- has been found as on 31.03.2020 for which no justification and documentation has been provided to us.
  17. Since Historical figures of fixed assets , other liability and current assets are not there it is not possible for ULB to prepare balance sheet.
  18. ULB has not incorporated Sanchit nidhi in main cash book instead of it treated as expenses in main cash book and treated income in other cash book. It is suggested that contra entry should be done in main cash book so that actual position of books of accounts can be arrived . Balance of Sanchit nidhi not incorporated in main cash book and also in receipt and payment account is Rs 14,07,241/- NMGB account number - 015010100002141.

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# AUDIT OF REVENUE

## Annexure B

S.No.	INDICATORS	OBSERVATIONS	REMARKS
(i).	The Auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2019-20 and details of various sources have been reported in Receipt & Payment Account.	Audit of revenue is carried on sample basis on vouchers and receipt books provided for the purpose of audit.
(ii)	Auditor is Responsible for checking the revenue receipts from the counter files of receipt books & verifies that the money received is duly deposited in respective bank accounts.	We have checked the sources of revenue from various sources, by applying sample test check basis from the counterfoils of the receipt books and found that, in some cases there was delay in depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday. Moreover it was observed that Proper Receipt Registers were not maintained by the different Revenue Departments of the ULB because of which it was difficult to reconcile the daily Receipts with the Cash Book.	In some cases, delayed deposit was observed due to Bank Holidays/ Saturday/ Sundays.
(iii)	Percentage of Revenue Collection Increase/decrease in various heads in property tax, SamekitKar, ShikshaUpkar, NagriyaVikasUpkar& Other Tax as compared to previous year shall be part of Audit Report.	Percentage of revenue collection increase/decrease in various heads in Property tax, Water tax, Samekit kar, Shop rent, Nagar Vikas upkar, Upkar kar and business tax and education cess has been mentioned in "Annexure - B 1".	Percentage of revenue collection has been increased in all the kar except in Samekit Kar (Previous Year), Upkar Current year, Dukan Kiraya (Current year) and Business tax. Municipality Should focus on recovery of above mentioned taxes in best possible manner and take appropriate action also for long time defaulter.
(IV)	Delay beyond 2 working days shall be immediately brought to the notice of	We have checked the sources of revenue from various sources, by applying sample basis from the counterfoils and found that, in	No discrepancies observed.

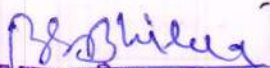
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	Commissioner/CMO	some cases there was a delay of depositing the cash in the Bank Account. However it was explained to us that, the same was due to Bank Holiday.	
(V)	Entries in Cash Book should be verified.	While verifying the entries in the Cash Book it was observed that all the receipts and the funds received are properly recorded as & when received.	The entries in Cash Book have been verified and are properly recorded under the respective head under which it is received but it has been observed that expenditure/Payments for various heads are booked wrongly in inter head of expenditure/payments as total expenditure/payments will be same but individually heads of payments are not showing correct figures.
(VI)	Auditor shall specifically mention in report the revenue recovery against the Quarterly & Monthly Targets. Any lapses in revenue recovery shall form part of report.	Budgets estimated of income and expenditure are prepared on very higher side we suggest that budgeted income and expenditure should be estimated on the basis of actual past income and expenditure. <b>Refer Annexure B-II</b>	Municipality should use actual figures of past year while preparing budget so that under or over recovery is comparable against budgeted figures.

(VII)	The Auditor shall verify the interest income from FDR and verify that interest income is duly & timely recorded in Cash Book.	During the course of Audit it was observed that there has been only one FDR from AU Small Finance bank dated 14 th November 2019 amounting to Rs 40,00,000/- .	We suggest that accounts should be linked with Auto sweep account with the bank so that idle fund automatically gets transferred to short term deposit without affecting the liquidity of fund, so that interest income can be earned.
(VIII)	The Cases were investments are made on lesser interest rates shall be brought to the notice of Commissioner/CMO.	There exist no investments except Fixed deposits with Bank. FDRs are invested at the prevailing interest rate.	Municipality is bearing interest loss by not keeping its funds in auto sweep account. As a ULB it receives huge fund and the same is utilized over a span of time in instalments. So if the

  
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account is auto sweep optimum utilization of such funds can be done.

### AUDIT OF EXPENDITURE

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the F.Y.2019-20.	ULB is not in a practice to book the expenses in Particular GL Codes. Therefore there are high chances of booking expenses in wrong head.
(II)	The Auditor is responsible for checking the entries in Cash Book & Verifying them from relevant vouchers.	While verifying the expenditure from the vouchers some discrepancies observed which are pointed below :	It is advisable that proper procedure should follow before releasing payment.

Voucher Number & date	Amount	Particulars	Remarks
Vch no 153 & date 03.08.2019	Rs 600000/-	Paid to Vainki Paryavaran	GST/TDS not deducted @2% of taxable value.
Vch no 243 & date 01.10.2019	Rs 138363/-	Paid to pawan Prajapati contractors for CC road construction.	GST/TDS not deducted also Security deposit and performance guarantee adjustments are not correctly recorded in cash book amounting to Rs 9496/- and Rs 4070/-.
Vch no 244 & Date 01.10.2019	Rs 154635/-	Paid to pawan Prajapati contractors for CC road construction.	GST/TDS not deducted also Security deposit and performance guarantee adjustments are not correctly recorded in cash book amounting to Rs 10614 and Rs

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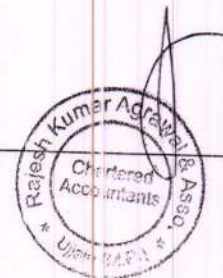




Vch no 248 and Date 04.10.2019	Rs 247463/-	Paid to Raghuveer Singh Mewada	4549/-. GST/TDS not deducted.
Vch no 289,290 and 291 dated 02.11.2019	Rs 204629/-	Paid to Mandovara contruction for Scholaya Nirman	No Income tax has been deducted and no GST/TDS has been deducted.
Vch no 324 dated 30.11.2019	Rs 250000/-	Paid to Varisht Lekhaadhikari Payjal and Street Light arrangements	No Income tax has been deducted and no GST/TDS has been deducted.
Vch no 339 dated 12.12.2019	Rs 17700/-	Paid to Bharti General and stationery stores	All bills are between 22 <sup>nd</sup> feb 2018 to 09 <sup>th</sup> Aug 2018.
Vch no 347 dated 16.12.2019	Rs 197000/-	Paid to Greenway Environmental Solutions	Actual GST/TDS deducted according to voucher and challan is Rs 3340/- but in cash book it is written as Rs 3030/-
Vch no 312 and 321 dated 18.11.2019 and 22.11.2019	Rs 4683/-	Paid to BSNL Telephone bill	Double entry of telephone bill payment against two different vouchers for no justification has been provided to us.

(III)	Auditor shall check monthly balance of the Cash Book & guide the accountant to rectify the errors.	We have verified the balance of the cash book. On some instances differences has been observed while calculating closing balances which amounts to Rs 43,16,652/- including one FDR amounting to Rs 40,00,000/- which has been shown in receipt side dated 15 <sup>th</sup> November 2019.	Double checking of the balances of the Cash book should be done to avoid differences.
(IV)	Auditor shall verify that the expenditure of a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of commissioner/CMO.	The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there is high probability that the expenditure of a particular scheme is done in excess of the funds allocated for the said scheme.	It is advisable that municipality should book expenses/ payments in correct head.

*Rajesh K. Agrewal*  
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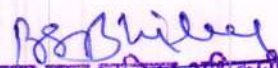




(V)	Auditor shall verify that expenditure is accordance with the guideline's directives act and rules issued by government of India.	In absence of Guideline directives act and rules issued by government of India, we are not unable to comment upon whether the expenditure is in accordance with.	Not Applicable
(VI)	During the audit financial propriety shall also be checked. All the expenditure should be supported by financial administrative sanctions.	We found that all the expenditures were properly supported by the relevant and required vouchers, they were also adequately supported by the administrative and financial sanction accorded by the competent authority i.e., CMO/President.	No discrepancies found.
(VII)	All the cases where appropriate sanction has not been obtained shall be reported and the compliance of Audit observation shall be ensured during the Audit.	During the course of audit by applying Sample Test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	All the expenses were properly sanctioned.
(VIII)	Auditor shall be responsible for verification of scheme project wise Utilization Certificates (UC'S) & shall be tallied with Income& Expenditure records and creation of Fixed Assets.	ULB has not provided the Utilization Certificates for the purpose of audit.	It is suggested that project wise utilisation certificate should be prepared, Further ensure that expenses are line with their projections.
(ix)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.

#### AUDIT OF BOOK KEEPING

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of all the	We have verified the Cash book, Cashier cash book, Bank account statements, Vouchers, Receipt	The Books of accounts and records as provided by

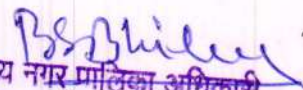
  
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books of accounts as well as stores.	books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report. Following Mistake in cash book the details of such has been mentioned below which has been rectified by us in computerized books of accounts to obtain correct balances of cash books as far as possible has been mentioned below: -	municipality for the purpose of audit has been verified. Municipality has not properly maintained SD register, EMD register, Fixed asset register, Stores register.
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Date	Debit or credit	Amount
16.04.2019	Debit	Rs 16379/-
25.04.2019	Credit	Rs 2400/-
14.06.2019	Credit	Rs 142116/-
28.06.2019	Debit	Rs 4034/-
02.08.2019	Debit	Rs 1486160/-
16.08.2019	Credit	Rs 2169202/-
18.09.2019	Debit	Rs 11213/-
19.09.2019	Debit	Rs 600/-
20.09.2019	Debit	Rs 1332/-
17.10.2019	Credit	Rs 30/-
08.11.2019	Credit	Rs 430/-
15.11.2019	Credit	Rs 40,00,000/-
30.11.2019	Credit	Rs 620/-
11.02.2020	Debit	Rs 400000/-
19.02.2020	Credit	Rs 660/-
29.02.2020	Credit	Rs 90/-
05.03.2020	Debit	Rs 60000/-
09.03.2020	Debit	Rs 19178/-
<b>Total</b>	<b>(Credit- Debit)</b>	<b>Rs 43,16,652/-</b>
(II)	Auditor shall verify that all the books of accounts and stores are maintained as per Accounting Rules applicable to ULB, any discrepancies observed should be brought into notice.	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting.
		The books of accounts are being made in Single entry System based on Cash Basis. Apart from that only Cash Books are maintained. We suggest ULB should follow proper accounting standards based on Double Entry System.
(III)	The auditor shall verify advance register and see that all the advances are timely	No separate advance register has been maintained by ULB.
		It is suggested that advance register should be maintained by ULB So that

  
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	recovered according to the conditions of advances. All the cases of non-recovery shall be specifically mentioned in the audit report.		proper recovery of advances should be done.
(IV)	The auditor shall verify that all the temporary advances have been fully recovered.	No separate advance register has been maintained by ULB.	It is suggested that advance register should be maintained by ULB So that proper recovery of advances should be done.
(V)	Bank Reconciliation Statement shall be verified from the records of ULB & the bank concerned.	Bank reconciliation statement has been prepared by ULB and no discrepancies have been observed by us except mentioned below	It is advisable correct books of accounts as per bank statements.

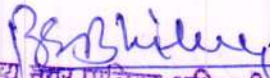
**Narmada Malwa Jhabua Bank 2299**

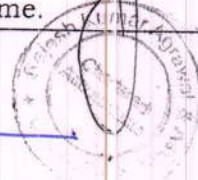
Cheque issued but not presented for payment	Rs 3000/-
Amount debited in cash book but not credited in pass book	Rs 77592/-

**State bank of India 7070**

Cheque issued but not presented for payment	Rs 876195/-
Amount credited in pass book but not debited in cash book	Rs 75324/-
Amount debited in pass book but not credited in cash book	Rs 1032769.62/-

(VI)	Auditor shall be responsible for verifying the entries in the grant register. The Receipt & payments of grants shall be duly verified from the entries in the Cash Book.	During the course of audit, no grant register has been produced before us for audit.	No grant register has been produced before us for audit.
(VII)	The Auditor shall verify the fixed assets register from the records & the discrepancies shall be brought to the notice of CMO.	During the course of audit we observed that the Fixed Asset register is not properly maintained by the ULB.	We Suggest that Fixed asset register to maintain by Municipality indicating both Quantity and Value of fixed assets.
(VIII)	The auditor shall reconcile the accounts of receipt and payments especially	No separate receipt and payment accounts have been prepared related to project fund hence it is not possible for us to reconcile the	In absence of grant register we are unable to comment upon same.

  
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for project funds.	same.	
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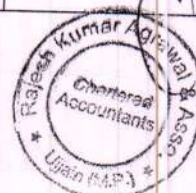
### AUDIT OF FDR

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all FDR & TDR.	Audit of FDR & TDR is carried on by us and only one FDR of Rs 40,00,000 during the year has been found by us from AU Small finance bank dated 14 <sup>th</sup> November 2019.	ULB is not permitted to invest in non-banking financial institution or small co-operative banks other than those guaranteed by central government as per MP Municipality rules.
(II)	Auditor shall ensure that proper records of FDR are maintained and all renewals are timely done.	Separate register for investments made in FDR is not maintained by the ULB.	No such cases are observed.
(III)	Cases where FDR & TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of Commissioner/CMO.	No such instances observed.	No such cases are observed.
(IV)	Interest earned on FDR shall be verified from entries in the Cash Book.	Interest certificates are taken by the ULB from bank and interest are recorded on cash basis and not on accrual basis.	No such cases are observed.

### AUDIT OF TENDER/BIDS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	The auditor is responsible for audit of all tenders/bids invited by ULB.	We have audited tenders/ bids invited by the ULB -during the F.Y.2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit	Mentioned in Notes to accounts.

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		has been mentioned in Notes to accounts.	
(II)	Auditor shall check whether competitive tendering procedures are followed for all bids.	By applying Sample Test Check Basis, We found that competitive tendering procedures are being followed by the municipality.	No discrepancies were observed.
(III)	Auditor shall verify that receipts of tender fee/bid processing fee/performance guarantee both during the construction and maintenance period.	We have verified the receipts of Bid processing fees/Tender fees on sample test basis.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
(IV)	The bank guarantee, if received in lieu of bid processing fee/performance guarantee shall be verified from the issuing bank.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	No Such instances have been found.
(V)	The Conditions of BG's shall also be verified and any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of Commissioner/CMO.	As explained to us, no guarantees were received by the municipality during the period covered under the audit.	Not Applicable
(VI)	The cases of extension of BG shall be brought to the notice of Commissioner/CMO proper guidance to extend the BG shall also be given to ULB.	No such extension of BG has been found during the course of audit.	None.

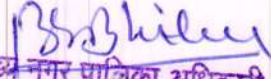


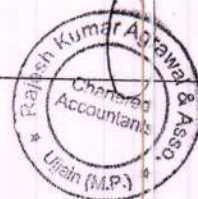
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### AUDIT OF GRANTS & LOANS

S.No	INDICATORS	OBSERVATIONS	REMARKS
(I)	Auditor is responsible for audit of Grants given by CG and its utilization.	The Audit of grants has been carried on by us and it has observed that no grant proper grant register has been prepared by Municipality and no register has been produced before us for audit.	Utilisation Certificates are not prepared by the ULB for the purpose of audit.
(II)	Auditor is responsible for audit of Grants received from State Government and its Utilization.	The Audit of grants has been carried on by us and it has observed that no grant proper grant register has been prepared by Municipality and no register has been produced before us for audit.	No Grant register has been produced before us for audit.
(III)	The auditor shall perform audit of loans provided for physical infrastructure and its utilization. During this audit the auditor shall specifically comment on the revenue mechanism ie; whether the asset created out of the loan has generated desired revenue or not. He shall also comment on the possible reasons for non-generation of the revenue.	During the course of audit, it was observed that, Loan from HUDCO had been taken by the ULB. However no further details of the application of the Loan, Utilisation Certificates have been provided to us for verification.	No such instances observed.
(IV)	The auditor shall specifically point out any diversion of funds from capital receipts/grant/loans to revenue expenditure and	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash	No such instances observed

  
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from scheme/project another.	one to	Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	
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Place: Ujjain

Date: 14.09.2020

FOR : Rajesh Agrawal and associates

CA. Arpit Garg

Partner

Membership number - 122503

UDIN:

20422583 AAAA 9N3070

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**Annexure-"B-I"**

Comparative chart as required by Scope head 1 (subhead 3)

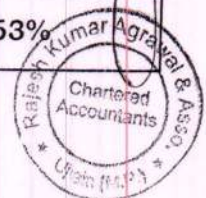
Particulars	2019-20 (A)	2018-19	% of growth
Jal Kar (Current year)	532935/-	505840/-	5.36%
Jal Kar (Previous Year)	319999/-	133566/-	139.58%
Samekit Kar (current year)	91077/-	77004/-	18.28%
Samekit Kar (Previous year)	251587/-	290647/-	-13.44%
Sampattikar (current year)	252457/-	246736/-	2.32%
Sampati Kar (Previous Year)	549577/-	285010/-	92.83%
Shiksha Upkar (Current year)	88638/-	80546/-	10.05%
Shiksha Upkar (Previous Year)	150662/-	77136/-	95.32%
Upkar - Current year	77063/-	81779/-	-5.77%
Upkar - Previous year	152902/-	79968/-	47.70%
Vyavsaay Kar	5500/-	5500/-	0%
Dukan Kiraya - Current year	51233/-	87927/-	-41.73%

**Annexure-"B-II"**

Details Regarding Revenue collection against the Budgeted Targets

S.No.	Particulars	Audited Actual 18-19 (A)	Budget 19-20 (B)	Audited Actual 19-20 (C)	Growth in Budget as compared to 18-19 % (B-A)/A*100	Actual Achievement 19-20 in % (C/B) *100
1	Jal Kar (Current year)	505840/-	800000/-	532935/-	58.15%	105.36%
2	Jal Kar (Previous Year)	133566/-	1500000/-	319999/-	1023.04%	21.33%
3	Samekit Kar (current year)	77004/-	668000/-	91077/-	767.48%	13.63%

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नगर परिषद-अकोदिया





4	Samekit Kar (Previous year)	290647/-	800000/-	251587/-	175.24%	31.44%
5	Sampattikar (current year)	246736/-	800000/-	252457/-	224.23%	31.55%
6	Sampati Kar (Previous Year)	285010/-	800000/-	549577/-	180.69%	68.69%
7	Shiksha Upkar (Current year)	80546/-	200000/-	88638/-	148.31%	44.32%
8	Shiksha Upkar (Previous Year)	77136/-	275000/-	150662/-	256.51%	54.79%
10	Upkar - Current year	81779/-	300000/-	77063/-	266.84%	25.69%
11	Upkar - Previous year	79968/-	300000/-	152902/-	275.15%	50.97%
12	Vyavsaay Kar	5500/-	8000/-	5500/-	45.45%	68.75%
13	Dukan Kiraya - Current year	87927/-	750000/-	51233/-	752.98%	6.88%

The above data reveals that Budgets estimated of income are estimates on very higher side. We suggest that budgeted income should be estimated on the basis of actual past income collections. If we compare with the budgeted figure the realisation of income is not up to the mark whereas when we compare the same with the past year actual income the growth is positive.

*Rajesh Kumar*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद-अकोदिया





**Receipts & Payment Account for the Year ended 31.03.2020**

Receipts	Amount (Rs)	Amount (Rs)	Payment	Amount (Rs)	Amount (Rs)
<b>To Opening Balances as per Cash Books</b>			<b>Revenue Expenditure</b>		
Central Bank 10082		1023992.00	Establishment Expenses		
HDFC0035		3477.00	Salary - general Jalpraday and technical	12205012.00	
HDFC 2220		394238.00	Travelling allowance	10700.00	
HDFC 2256		3877296.00	Uniform Allowance	81335.00	
HDFC 468		4704655.25	Daily Wages	1391653.00	
JSK 9499		6913.43	Pension	137104.00	
NMGB 1646		89930.84	GPF	150014.00	13975818.00
NMGB 2299		1000242.00			
NMGB 2903		8835424.88	<b>Administrative expenses</b>		
NMGB 76		5475.28	Advertisement expenses	303339.00	
SBI 15233		117302.75	Audit fees	35300.00	
SBI 380		299181.70	Bank Charges	3342.13	
SBI 60228		5129434.50	Court Fees	25000.00	
SBI 7070		10846889.90	Digital Signature expenses	12390.00	
SBI 7628		16454834.00	Election Expenses	337113.00	
HDFC 22170		233667.07	Electricity expenses	1574932.00	
Central bank 1422		348405.10	Legal fees	10200.00	
			National festival Expenses	10200.00	
<b>Revenue Receipts</b>			News Paper expenses	3048.00	
Audit objection		3990.00	Sound System - Kiraya	2500.00	
Averdan Shulk		18491.00	Postage expenses	1000.00	
Bazar Baithak		175310.00	Professional fees	56500.00	
Bhavan Nirman Anumati Shulk		6500.00	Professional Tax	826.00	
Bhavan Kiraya Manglik		100.00	Religious festival celebration expenses	252660.00	
Birth Death Registration fees		310.00	Stationery Expenses	45935.00	
Boundary Wall Nirman Shulk Received		1500.00	Swagat Smaroh Expenses	20790.00	
Business tax		5500.00	Telephone expenses	60727.00	
Certificate fees		23358.00	Tent House Kiraya	9600.00	
Chalti Scholaya		1000.00	Vehicle insurance expenses	57839.24	
Colony Development Permission Shulk		73425.00	Vehicle rent	385455.00	
Colony Registration Shulk		50000.00	Water Supply expenses	247875.00	
Dukan Nilami Rashi		1944000.00	GST return Preparation expenses	31000.00	
JCB Kiraya Received		4700700	Printing expenses	9050.00	3496621.37
Karmkar Mandal		12785.00			
Marriage registration fees		750.00	<b>Operation and Maintenance expenses</b>		
Milan Shulk		4180.00	Bulk Purchase - Computer and IT assets	16685.00	
Nakal Prati Shulk		4.00	Bulk Purchase - Electricity Material	2522004.00	
Nakal Connection Shulk		67000.00	Bulk Purchase - Water Works	2469074.00	
Namantaran Shulk		129855.00	Bulk Purchase - Sanitation Material	3291227.00	
Naveen Naksha Licence fees		1500.00	Material purchase - Fire Vehicle	389150.00	
Pashu panjiyan Shulk		94925.00	Petrol/Diesel Expenses	1377193.00	
Penalty Shulk		39450.00	R&M Drain	38700.00	
Ration Card		5279.00	R&M Electricity appliances	4000.00	
Right to information fees		3557.00	R&M office Building	2100.00	
Saction Machine Kiraya		55150.00	R&M Road	739768.00	
Sahukar Licence		12600.00	R&M vehicles	101199.00	
Samekit Kar - Bakaya		251587.00	R&M Water works	194574.00	
Samekit Kar - Current year		91077.00	Swatchta Survekshan	444000.00	11589674.00
Sampati Kar - Current year		252457.00			



*Rajesh Kumar Advani*  
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[illegible]



Other Deduction	23835.50	792053.50	NMGB 2903	4540405.22	
			NMGB 76	5475.28	
			SBI 15233	121281.75	
			SBI 380	308860.70	
			SBI 60228	2428785.50	
			SBI 7070	4652468.31	
			SBI 7628	11889827.60	
			HDFC 2170	1894287.97	
Total (Rs)	136888483.09	136888483.09	Total (Rs)	136888483.09	136888483.09

DATE : 14.09.2020

PLACE : Ujjain

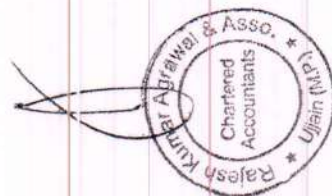
AS PER OUR AUDIT REPORT ON EVEN DATE



*Ramesh Kumar*  
मुख्य नगरपालिका अधिकारी  
नगर परिषद - अवागदिया



NAGAR PARISHAD AKODIYA, DISTRICT SHAJAPUR				
Income & Expenditure Account for the Year ended 31.03.2020				
Expenditure	Amount (Rs)	Amount (Rs)	Income	Amount (Rs)
<b>Revenue Expenditure</b>				
Establishment Expenses				
Salary general Jalpraday and technical	12205012.00		Revenue Receipts	
Travelling allowance	10700.00		Audit objection	3990.00
Uniform Allowance	81335.00		Averdan Shulk	18491.00
Daily Wages	1391653.00		Bazar Baithak	175310.00
Pension	137104.00		Bhavan Nirman Anumati Shulk	6500.00
GPF	150014.00		Bhavan Kirava Manglik	100.00
		13975818.00	Birth Death Registration fees	310.00
<b>Administrative expenses</b>			Boundary Wall Nirman Shuk Received	1500.00
Advertisement expenses			Business tax	5500.00
Audit fees	303339.00		Certificate fees	23358.00
Bank Charges	35300.00		Chalti Scholaya	1000.00
Court Fees	3342.13		Colony Development Permission Shulk	73425.00
Digital Signature expenses	25000.00		Colony Registration Shulk	50000.00
Election Expenses	12390.00		Dukan Nilam Rashi	1944000.00
Electricity expenses	337113.00		JCB Kiraya Received	4700.00
Legal fees	1574932.00		Karmkar Mandal	12785.00
National festival Expenses	10200.00		Marriage registration fees	750.00
News Paper expenses	10200.00		Milan Shulk	4180.00
Sound System - Kiraya	3048.00		Nakal Prati Shulk	4.00
Postage expenses	2500.00		Nal Connection Shulk	69000.00
Professional fees	1000.00		Namantar Shulk	129855.00
Professional Tax	56500.00		Naveen Naksha Licence fees	1500.00
Religious festival celebration expenses	826.00		Pashu pariyvan Shulk	94925.00
Stationery Expenses	252660.00		Penalty Shulk	39450.00
Swagat Smaroh Expenses	45935.00		Ration Card	5279.00
Telephone expenses	20790.00		Right to information fees	3557.00
Tent House Kiraya	60727.00		Saction Machine Kiraya	55150.00
Vehicle insurance expenses	9600.00		Sahukar Licence	12600.00
Vehicle rent	57839.24		Samekit Kar - Bakaya	251587.00
Water Supply expenses	385455.00		Samekit Kar - Current year	91077.00
GST return Preparation expenses	247875.00		Sampati Kar - Current year	252457.00
Printing expenses	31000.00		Sampati Kar - Bakaya	549577.00
	9950.00	3496621.37	Shiksha Tibbar - Current year	
<b>Operation and Maintenance expenses</b>			Shiksha upkar - Outstanding year	88638.00
Bulk Purchase - Computer and IT assets			Shop rent - Current year	150662.00
Bulk Purchase - Electricity Material	16685.00		Shop rent - Outstanding year	51233.00
Bulk Purchase - Water Works	2522004.00		Super vision Shulk	31129.00
Bulk Purchase - Sanitation Material	2469074.00		Tendor fees	100000.00
Material purchase - Fire Vehicle	3291227.00		Upkar - Current year	261190.00
Petrol/Diesel Expenses	389150.00		Upkar - outstanding year	77063.00
R&M Drain	1377193.00		Water Adhikhar	152902.00
R&M Electricity appliances	36700.00		Water tax - Current year	89622.00
R&M office Building	4000.00		Water Tax - Outstanding year	532935.00
	2100.00			319999.00
				5737290.00



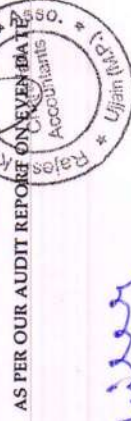
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R&M Road	739768.00	Assigned revenue and compensation		
R&M vehicles	101199.00	Chungikshati Puri	13940722.00	
R&M Water works	194574.00	Mulbhoot anudaan	2112000.00	
Swatchta Survekshan	444000.00	Rajya Vitt Aayog	932000.00	
		Stamp Duty on Transfer of Properties	507000.00	
Miscellaneous Expenses	228965.00	Vanjiya Kar	1160000.00	
		Yatri Kar	1097202.00	19748924.00
		Interest Income		
		Bank Interest	1202437.89	1202437.89
		Miscellaneous Receipts		
		Miscellaneous	213398.00	213398.00
		Excess of Expenditure over Income DTY	2389028.48	2389028.48
Total	29291078.37	Total	29291078.37	29291078.37

DATE : 14.09.2020

PLACE : Ujjain



*[Signature]*  
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नगर विकास-अकोदिया



NAGAR PARISHAD AKODIYA, DISTRICT SHAJAPUR				
Balace sheet as on 31.03.2020				
Liability	Amount (Rs)	Amount (Rs)	Assets	Amount (Rs)
<b>Municipality Fund</b>				
	44408446.22	44408446.22	<b>Capital Expenditure &amp; Assets</b>	
<b>Capital Receipts &amp; Liabilities</b>			<b>Capital WIP and Fixed assets</b>	
<b>Grants, Contributions for Specific Purposes</b>			Beneficiary Contribution toilet Contribution	
14th finance commission			Solar Light Chouraha Sondarykaran	247840.00
CM Sambal Yojana	7138000.00		Aganwadi Nirman	465000.00
Payjal Grant	200000.00		CC road	579491.00
Sadak maramat Grant	16168000.00		Ceremerial ground Nirman	10118365.47
Sansad Nidhi	890000.00		Furniture	48848.66
Swatchia Mission	846000.00		Mangalik Bhawan Nirman	18900.00
Unknown Grant	3922000.00		Mobile Toilet Construction	249954.41
Vidhayak Nidhi	200000.00		Nali Nirman	1960415.00
Vidhyak Nidhi	850000.00		Park Sondarykaran	418376.00
Pradhan mantri Awas Yojana	600000.00		Water Works	1094130.68
Mukhyamantri Adolsacharancha	16950000.00		Pradhan mantri Awas Yojana	46280.00
	8000000.00	55764000.00	Public toilet Construction	19650000.00
<b>Deposits &amp; Advances</b>			Sanshan Ghat Nirman	1836333.00
Amanat Received			Swagat Gate Nirman	83311.00
	59020.00	59020.00	Temple Construction	79200.00
<b>Current liability</b>			Tin Shed Nirman	197001.00
Group Insurance			Water Works	278405.00
Insurance employees	340.00		WBM Road	13964879.00
			Other Construction (From Mukhyamantri Adolsacharancha Grant )	296124.34
GST received	16500.00			6180855.10
	13528.00			57813709.66



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नगर परिषद - अकोदिया



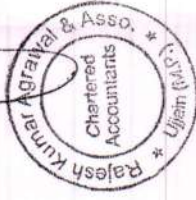




Nagar Parishad Akodiya Dist Shajapur (M.P)

EXPENDITURE INFORMATION YEAR 2019-20

Division	District	ULB Name	REVENUE EXPENDITURE				CAPITAL EXPENDITURE				TOTAL EXPENDITURE
			Establishment Exp.	Administrative Exp.	Operation & Maintenance	Interest Exp.	Other Exp.	Capital Expenses	Loan Repayment	Other	
Ujjain	Shajapur	Akodiya	13975818.00	3496073.74	11589674.00	667171.00	228965.00	57813709.66	2029176.00	2998157.00	92798744.40



*Rakesh Kumar*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद-अकोदिया



## Revised Abstract Sheet for reporting on Audit Paras for Financial Year 2019-20

Name of ULB

Nagar Parishad Akodiya  
Name of Auditor Rajesh Agrawal and  
associates

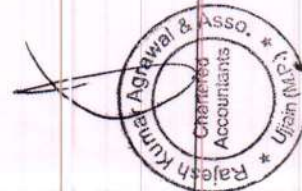
Sr. No.	Parameters	Description	Year 2019-20	% of Growth	Observation in Brief	Suggestions
1	Audit of Revenue	Receipts in Rs.				
	राजस्व कर वसूली	Year 2018-19	802034	50.83%	Satisfactory performance has been observed	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously.
(i)	संपत्तिकर	531746.00				
(ii)	समोक्त कर	367651.00	342664	-6.80%	Samekit Kar has substantially declined by 6.80% as compared to previous year.	ULB Should more focus on recovery of Samekit kar by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continuously.
(iii)	नगरीय विकास उपकर	161747.00	229965	42.18%	Satisfactory performance has been observed	We suggest that ULB should take strict action against long time defaulters who donot repay their taxes beyond 4-5 years continuously.
(iv)	शिक्षा उपकर	157682.00	239300	51.76%	Shiksha Upkar has been significantly reduced by 18.12% as compared to previous year.	ULB Should more focus on recovery of Shiksha upkar by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continuously.
	कुल योग	1218826	1613963			
(i)	नगर राजस्व वसूली					
	भवन मूक्ति किराया	89556	51233	-42.79%	Shop rent recovery has been declined from the previous year. It was also observed that municipality has no consistent recovery procedures in case of Shop rent (Outstanding)	Shop rent old outstanding recovery should be consistent by applying appropriate revenue recovery procedures.
(ii)	जल उपभोक्ता प्रभार	639406	852934	33.39%	Satisfactory performance has been observed	ULB Should more focus on recovery of Water tax by adopting proper revenue recovery model and recovery should be done from those who are not paying from last 4-5 years continuously.
(iii)	वैस अवशिष्ट प्रबन्धन उपभोक्ता प्रभार	0	0			
(iv)	अन्य कर / शुल्क	0	0			
	कुल योग	728962	904167			
	महा योग	1947788	2518130			
					Nil	
						ULB has very slow tax recovery in the current year. ULB should apply appropriate recovery procedures specially in recovery of old outstanding dues.



*Rajesh Agrawal*  
मुख्य नगर पालिका अधिकारी  
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2	Audit of Expenditure	While verifying the expenditure from the vouchers some discrepancies observed which are pointed in Main Audit report	ULB is not in a practice to book the expenses in Particular GL Codes. Therefore there are high chances of booking expenses in wrong head.	It is advisable that proper procedure should follow before releasing payment.
3	Audit of Book Keeping	We have verified the Cash book, Cashier cash book, Bank account statements, Vouchers, Receipt books, and all the records maintained by the municipality and found some discrepancies as mentioned in the notes to accounts attached to this report. Following Mistake in cash book the details of such has been mentioned in Main Cash book	The books of Accounts are being maintained in Single Entry Accounting System by applying cash system of Accounting.	The books of accounts are being made in Single entry System based on Cash Basis. Apart from that only Cash Books are maintained. We suggest ULB should follow proper accounting standards based on Double Entry System.
4	Audit of FDR	Audit of FDR & TDR is carried on by us and only one FDR of Rs 40,00,000 during the year has been found by us from AU Small finance bank dated 14th November 2019.	ULB is not permitted to invest in non-banking financial institution or small co-operative banks other than those guaranteed by central government as per MP Municipality rules.	
5	Audit of Tenders/Bids	We have audited tenders/ bids invited by the ULB during the F.Y. 2019-20 by applying Sample Test Check Basis and no contraventions or exceptions were noticed during the course of audit has been mentioned in Notes to accounts.	As a performance guarantee the municipality obtained bank guarantee from the contractors. During the year no Bank guarantee has been issue and no guarantee has been expired as explained to us by Municipality.	Separate register should be maintained mentioning the details of tender fees received from the tender and SD deducted.
6	Audit of Grants & Loans	The Audit of grants has been carried on by us and it has observed that no grant proper grant register has been prepared by Municipality and no register has been produced before us for audit.	Utilisation Certificates are not prepared by the ULB for the purpose of audit.	Municipality should enquire on timely basis for clarifying the head under which the grants are provided by the government.
7	Incidences relating to diversion of funds from Capital receipts/Grants/Loans to Revenue Nature expenditure and from one scheme/project to another	Diversion of Funds cannot be determined due to improper maintenance of Grant Registers and due to non adherence of guidelines of opening a different Bank account for each of the specified Grant. The ULB have maintained a Single Cash Book & Bank Accounts for all the State received Grants & ULB's revenue is same and all the expenditures are routed through said Bank accounts. Therefore there may be chances that there may be diversion of Grants.	We didn't came across any such diversion of fund because of non availability of Grant register	No Instances found because non availability of Grant register.



*Rajesh Kumar Agrawal*  
मुख्य नगर पालिका अधिकारी  
नगर परिषद-अकोदिया



8	Any Other a) Percentage of Revenue Expenditure (Establishment, Salary, Operation & Maintenance) with respect to Revenue Receipts (Tax and non tax) excluding Octroi, Entry Tax, Stamp Duty and other grants etc.	Revenue receipts as mentioned- Rs.26902049.89/-and Revenue expenditure as mentioned- Rs 29291078.37/-Therefore percentage as required = 108.88% (29291078.37/26902049.89)*100	Higher Revenue expenditure has been incurred as compared to revenue receipts.	We suggest that revenue expenditure should be controlled by ULB by using appropriate procedures to control regular expenditure.
	b) Percentage of Capital Expenditure with respect to Total Expenditure	Capital Expenditure- Rs. 57813709.66 /- Total Expenditure- Rs 92798744.40/- Therefore percentage as required = 62.30% (57813709.66/92798744.40)*100	Since we don't know ideal ratio so we are not able to comment upon it.	Since we don't know ideal ratio so we are not able to comment upon it.
9	Whether all the temporary advances has been fully recovered or not.	Advance register has not been maintained by nagar parishad	Not Applicable	
10	Whether the Bank reconciliation Statement have been regularly prepared.	Bank reconciliation Statement prepared by ULB.	Refer Bank reconciliation statement and Main Audit report.	



*Rakesh Kumar*  
मुख्य नगर पालिका अधिकारी  
नगर पालिका - अकोदिया



**NMGB 1646****Nagar Parishad Akodiya  
for 19-20**

Closing Balance As per cash book				56508.67
Less: amount debited in cash book but not credited in pass book				
09.03.2020		2090		2090
Closing Balance As per Bank				54418.67
cash balance after above adjustments				54418.67
Diff				0.00

**Central Bank 10082****Nagar Parishad Akodiya  
for 19-20**

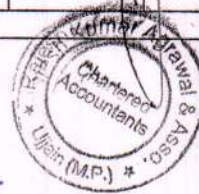
Closing Balance As per cash book				1060406.00
Closing Balance As per Bank				1060406.00
cash balance after above adjustments				1060406.00
Diff				0.00

**NMGB CD 76****Nagar Parishad Akodiya  
19-20**

Closing Balance As per cash book				5475.28
Closing Balance As per Bank				5475.28
cash balance after above adjustments				5475.28
Diff				0.00

**NMGB 2903****Nagar Parishad Akodiya  
for 19-20**

Closing Balance As per cash book				4540405.22
Closing Balance As per Bank				4540405.22
cash balance after above adjustments				4540405.22
Diff				0.00



*B. B. Shrivastava*  
मुख्य नगर पालिका अधिकारी  
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NMGB 2299  
Nagar Parishad Akodiya  
for 19-20

Closing Balance As per cash book				1066008.28
Add: Cheque issued but not presented for payment				
30.09.2019				
20.01.2020		3000		
		0		3000.00
Less: Amount debited in cash book but not credited in pass book				
07.10.2019	Bank Interest	750		
03.12.2019	Cash	1500		
02.03.2020	Cash	26689		
07.03.2020	Cash	48653		77592.00
Less : Bank Charges		21.02		21.02
Closing Balance As per Bank				991395.26
cash balance after above adjustments				991395.26
Diff				0.00

HDFC 2220  
Nagar Parishad Akodiya  
for 19-20

Closing Balance As per cash book				404479.00
Closing Balance As per Bank				
cash balance after above adjustments				404485.00
Diff				404479.00
				6.00

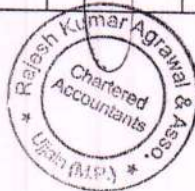
HDFC 2256  
Nagar Parishad Akodiya  
for 19-20

Closing Balance As per cash book				5020884.44
Closing Balance As per Bank				
cash balance after above adjustments				5020884.44
Diff				5020884.44
				0.00

HDFC 468  
Nagar Parishad Akodiya  
for 19-20

Closing Balance As per cash book				3857321.15
Closing Balance As per Bank				
cash balance after above adjustments				3857321.15
Diff				3857321.15
				0.00

*B. S. Bhatnagar*  
मुख्य जालका अधिकारी  
नगर परिषद-अकोदिया





**HDFC 0035**  
**Nagar Parishad Akodiya**  
**for 19-20**

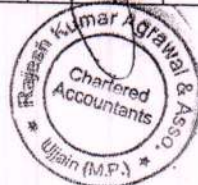
Closing Balance As per cash book				3600.00
Closing Balance As per Bank				3600.00
Cash balance after above adjustments				3600.00
Difference				0.00

**SBI 7070**

**Nagar Parishad Akodiya**  
**for 19-20**

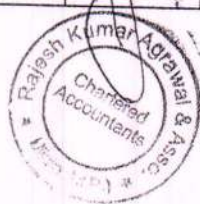
Closing Balance As per cash book				4652468.31
Add Chq Issued but not presented for payment				
3.04.2019	Vch no 04			
3.09.2019	GPF	60689		
1.10.2019	NPS	17719		
1.10.2019	Parivae Kalyan	2300		
1.10.2019	PT	208		
1.10.2019		100		
1.10.2019	Salary	161521		
1.10.2019	Salary	181461		
5.11.2019	TDS	58		
8.11.2019	TDS	315		
3.12.2019	TDS	600		
3.12.2019	Difference salary amount relected	24239		
3.01.2020	Labour tax	2610		
3.01.2020	Labour tax	6393		
7.01.2020	TDS	302		
7.01.2020	GST/TDS	302		
1.01.2020	nps	17719		
1.01.2020	pariwar kalyan	2300		
1.01.2020	PT	3578		
1.01.2020	Other Salary Adjustment	50		
0.02.2020	GST/TDS	846		
0.02.2020	TDS	846		
4.02.2020	GST/TDS	840		
4.02.2020	TDS	840		
6.02.2020	Wages	48760		
6.02.2020	Wages	43680		
2.03.2020	TDS	600		
6.03.2020	TDS	360		
7.03.2020	TDS	520		
7.03.2020	TDS	420		
9.03.2020	TDS	3836		
9.03.2020	GST/TDS	3836		
9.03.2020	LT	1918		
1.03.2020	TDS	1302		
1.03.2020	LT	1302		
1.03.2020	GST/TDS	2604		
1.03.2020	Royalty	3414		
8.03.2020	tds	1670		
8.03.2020	GST/TDS	1670		

*Besbhibey*  
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19.03.2020			
19.03.2020	TDS	638	
19.03.2020	GST/TDS	1654	
19.03.2020	LT	638	
26.03.2020	Royalty	14400	
31.03.2020	TDS	1920	
31.03.2020	VCh no 486	47570	
31.03.2020	TDS	835	
31.03.2020	GST/TDS	835	
31.03.2020	VCh no 487	96489	
31.03.2020	TDS	1693	
31.03.2020	GST/TDS	1693	
31.03.2020	Vch no 488	94702	
31.03.2020	TDS	1973	
31.03.2020	GST/TDS	1973	
31.03.2020	TDS	800	
06.07.2019	GST/TDS	800	
03.09.2019	LT	3962	
	LT	1892	876195
Add: SD and PG adjustment not done & Salary			
29.02.2020			
	VCh no 243 SD and PG	6246	6246
Less : Salary adjustment not done and loan			
31.10.2019			
14.11.2019	NPS	7784	
	HUDCo loan Payment diff as per bank st Rs 718142 as per cash book Rs 714142	4000	11784
Add: Amount credited in pass book but not debited in cash book			
17.09.2019			
16.10.2019		10	
19.10.2019		1052	
05.10.2019		1505	
05.11.2019		1357	
06.11.2019		70	
18.11.2019		142	
26.02.2020		1052	
26.02.2020		1	
26.02.2020		530	
26.02.2020		7950	
28.02.2020		43680	
28.02.2020		7950	
25.03.2020		532.36	
		9493	75324.36



*B. S. Chibber*  
 मुम्बई नगर पालिका अधिकारी  
 नगर परिवार-आवास विभाग







**Nagar Parishad Akodiya  
for 19-20**

Closing Balance As per cash book				2428785.50
Closing Balance As per Bank				2428785.50
cash balance after above adjustments				2428785.50
Diff				0.00

**Nagar Parishad Akodiya  
for 19-20**

Closing Balance As per cash book				308860.70
Closing Balance As per Bank				308860.70
cash balance after above adjustments				308860.70
Diff				0.00

**Nagar Parishad Akodiya  
for 19-20**

Closing Balance As per cash book				121281.75
Closing Balance As per Bank				121281.75
cash balance after above adjustments				121281.75
Diff				0.00

**Nagar Parishad Akodiya  
for 19-20**

Closing Balance As per cash book				6913.43
Closing Balance As per Bank				6913.43
cash balance after above adjustments				6913.43
Diff				0.00

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**Central bank 1422**  
**Nagar Parishad Akodiya**  
**for 19-20**

Closing Balance As per cash book				2180526.10
Less: Amount debited in cash book but not credited in pass book				
24.01.2020	Cash	10675		10675.00
Closing Balance As per Bank				
cash balance after above adjustments				2169851.10
Diff				2169851.10
				0.00

**HDFC 22170**  
**Nagar Parishad Akodiya**  
**for 19-20**

Closing Balance As per cash book				1894287.97
Closing Balance As per Bank				
cash balance after above adjustments				1894287.97
Diff				1894287.97
				0.00

**SBI 7628**  
**Nagar Parishad Akodiya**  
**for 19-20**

Closing Balance As per cash book				11889827.20
Closing Balance As per Bank				
cash balance after above adjustments				11889827.20
Diff				11889827.20
				0.00

*[Signature]*  
मुख्य नगर पालिका अधिकारी  
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